OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 21, 2009

RE: LR-09-145
Electric Vehicle

This letter is in response to your request for a determination as to whether the following makes and models of Zone electric vehicles constitute qualified electric motor vehicle property. The Division has determined that the following vehicle listed qualifies as electric motor vehicle property for purposes of the income tax credit found at Section 2357.22 of Title 68 of the Oklahoma Statutes.

MAKE/MODEL

Spark E-48 (LSV)

The Division has also determined that the following vehicles listed do NOT qualify as electric motor vehicle property. Specifically, it is the position of the Tax Policy Division that the vehicles fall within the following exclusion:

> The term "qualified electric motor vehicle property" shall not apply to vehicles known as "golf carts," "go-carts" and other motor vehicles which are manufactured principally for use off the streets and highways.

MAKE/MODEL

Spark NEV-48
Spark PC-48

This response applies only to the circumstances discussed in your request of September 22, 2009 and to the response to the request for additional information dated October 6, 2009. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the manufacturer to whom it is issued and any properly licensed motor

vehicle dealer with whom the manufacturer has entered into a bona fide contract or franchise agreement to sell the vehicles referenced herein, and persons purchasing from said manufacturer or dealer, assuming that all pertinent facts have been accurately and completely stated, and there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Rick Miller

Rick Miller, Deputy Director
Tax Policy & Research Division